IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

TUESDAY, THE 12TH DECEMBER 2006 / 21ST AGRAHAYANA 1928

WP(C).No. 33011 of 2006(E)

PETITIONER:

M/S.ZUARI CEMENT LTD.,
DOOR NO.40/7086-B, CHITTOOR ROAD, PULLEYPADY JUNCTION, KOCHI-35, REPRESENTED BY ITS SENIOR MANAGER (MARKETING) AND AUTHORISED SIGNATORY P.V.RAMESH.

BY ADV. SRI.V.P.SUKUMAR
SRI.JAIRAM.V.MENON

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER (AUDIT ASSESSMENT), COMMERCIAL TAXES, ERNAKULAM.

2. THE STATE OF KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES (D) DEPARTMENT, SECRETARIATE, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 33011 OF 2006

Dated this the 12th day of December, 2006

J U D G M E N T

The point that arises for consideration in this writ petition is regarding the validity of the explanation added to Section 2(lii) and also amendment brought out to Rule 10(a) of KVAT Rules. This matter has been considered by this court in **M/s.Madras Cements v. Assistant Commissioner (Audit Assessment) and others (14 KTR 267).** Following the said decision, this petition is dismissed.

Writ petition is dismissed as above.

Issue emergent copies on usual terms.

P.R.RAMAN, JUDGE

Rp